



COMPTROLLER

UNDER SECRETARY OF DEFENSE  
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JUL 5 2005

MEMORANDUM FOR SECRETARIES OF THE MILITARY DEPARTMENTS  
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INSPECTOR GENERAL OF THE DEPARTMENT OF  
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ASSISTANTS TO THE SECRETARY OF DEFENSE  
DIRECTOR, ADMINISTRATION AND MANAGEMENT  
DIRECTORS OF THE DEFENSE AGENCIES  
DIRECTORS OF THE DOD FIELD ACTIVITIES

SUBJECT: Interim Change to the Department of Defense Financial Management  
Regulation, Volume 4, "Accounting Policy and Procedures"

Attached is an interim change to Volume 4, Chapters 6, 13 and 14 of the "Department of Defense Financial Management Regulation" (DoDFMR). The change incorporates corrective action recommended by the Government Accountability Office to ensure that real property records and environmental records are periodically reconciled. The policy is effective immediately.

We will incorporate this guidance into the DoDFMR during the third quarter of fiscal year 2005.

My staff point of contact for this matter is Mr. Phillip Streit. Please direct any questions to him at (703) 697-0538, or by email at [phillip.streit@osd.mil](mailto:phillip.streit@osd.mil).

Robert J. Henke  
Principal Deputy

Attachment:  
As stated